

Form **940-EZ**

Department of the Treasury
Internal Revenue Service

**Employer's Annual Federal
Unemployment (FUTA) Tax Return**

OMB No. 1545-1110
2004

▶ See the separate instructions for Form 940-EZ for information on completing this form.

Name (as distinguished from trade name)

Calendar year

Trade name, if any

Employer identification number (EIN)

Address (number and street)

City, state, and ZIP code

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FF

FD

FP

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T

Answer the questions under **Who May Use Form 940-EZ** on page 2. If you cannot use Form 940-EZ, you must use Form 940.

A Enter the amount of contributions paid to your state unemployment fund (see the separate instructions) . . . ▶ \$

B (1) Enter the name of the state where you have to pay contributions . . . ▶

(2) Enter your state reporting number as shown on your state unemployment tax return ▶

If you will not have to file returns in the future, check here (see **Who Must File** in separate instructions) and complete and sign the return. ▶ ☐

If this is an Amended Return, check here (see **Amended Returns** in the separate instructions) . . . ▶ ☐

Part I Taxable Wages and FUTA Tax

1 Total payments (including payments shown on lines 2 and 3) during the calendar year for services of employees

2 Exempt payments. (Explain all exempt payments, attaching additional sheets if necessary.) ▶

3 Payments of more than \$7,000 for services. Enter only amounts over the first \$7,000 paid to each employee (see the separate instructions)

4 Add lines 2 and 3

5 **Total taxable wages** (subtract line 4 from line 1) ▶

6 **FUTA tax.** Multiply the wages on line 5 by .008 and enter here. (If the result is over \$100, also complete Part II.)

7 Total FUTA tax deposited for the year, including any overpayment applied from a prior year

8 **Balance due** (subtract line 7 from line 6). Pay to the "United States Treasury." ▶
If you owe more than \$100, see **Depositing FUTA tax** in the separate instructions.

9 **Overpayment** (subtract line 6 from line 7). Check if it is to be: ☐ **Applied to next return** or ☐ **Refunded** ▶

1

2

3

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Part II Record of Quarterly Federal Unemployment Tax Liability (Do not include state liability.) **Complete only if line 6 is over \$100.**

Quarter	First (Jan. 1 – Mar. 31)	Second (Apr. 1 – June 30)	Third (July 1 – Sept. 30)	Fourth (Oct. 1 – Dec. 31)	Total for year
Liability for quarter					

Third-Party Designee

Do you want to allow another person to discuss this return with the IRS (see the separate instructions)? ☐ **Yes.** Complete the following. ☐ **No**

Designee's name ▶

Phone no. ▶ ()

Personal identification number (PIN) ▶

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and, to the best of my knowledge and belief, it is true, correct, and complete, and that no part of any payment made to a state unemployment fund claimed as a credit was, or is to be, deducted from the payments to employees.

Signature ▶

Title (Owner, etc.) ▶

Date ▶

For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions. ▼ **DETACH HERE ▼** Cat. No. 10983G Form **940-EZ** (2004)

Form **940-V(EZ)**

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Payment Voucher

OMB No. 1545-1110
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Use this voucher only when making a payment with your return.

Complete boxes 1, 2, and 3. Do not send cash, and do not staple your payment to this voucher. Make your check or money order payable to the "United States Treasury." Be sure to enter your employer identification number (EIN), "Form 940-EZ," and "2004" on your payment.

1 Enter your employer identification number (EIN).

2 Enter the amount of your payment. ▶

3 Enter your business name (individual name for sole proprietors).

Dollars

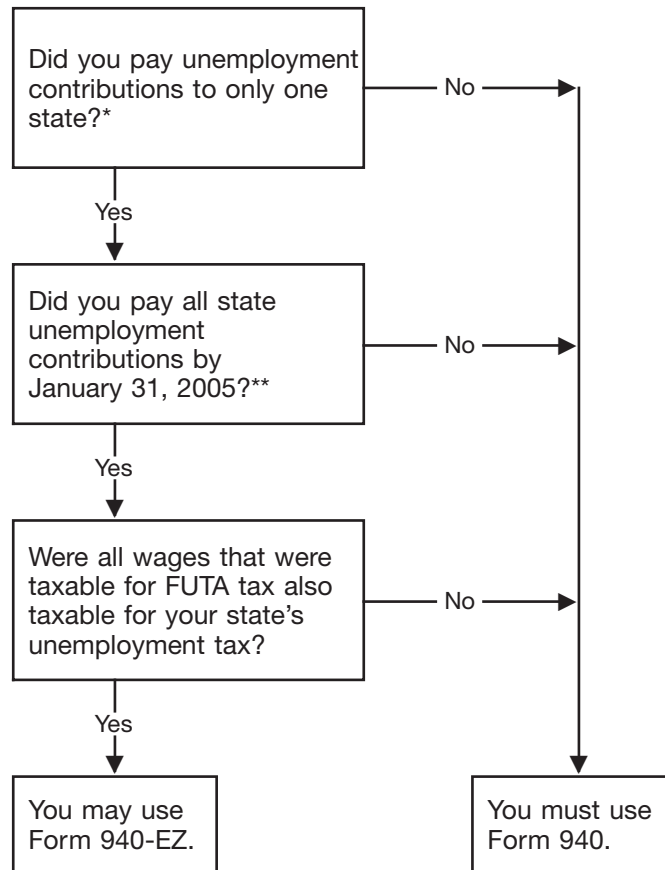
Cents

Enter your address.

Enter your city, state, and ZIP code.

Who May Use Form 940-EZ

The following chart will lead you to the right form to use—



*** Do not file Form 940-EZ if—**

- You owe FUTA tax only for household work in a private home. See Schedule H (Form 1040).
- You are a successor employer claiming a credit for state unemployment contributions paid by a prior employer. File Form 940.
- You pay unemployment contributions to a credit reduction state. See the separate instructions.

****If you deposited all FUTA tax when due, you may answer "Yes" if you paid all state unemployment contributions by February 10, 2005.**